

August 31, 2021

The Honorable Representative Matt Hall, Chair
Members of the House Tax Policy Committee
P.O. Box 30014
Lansing, MI 48909-7514

Good afternoon, Chair Hall, Vice-Chair Tisdell, Vice-Chair Yancey, and Honorable Members of the House Tax Policy Committee.

My name is Nita Kulkarni. I am an obstetrician and gynecologist in Flint, speaking today on behalf of the Michigan State Medical Society and our 15,000 physician and physician-in-training members. Thank you for the opportunity to testify in support of House Bills 4270 and 5267.

Currently, tampons, pads, and other menstrual hygiene products are subject to the same sales and use tax as other, non-medical items. It is time to recognize these products as essential items and not as optional luxury goods.

Not only will this legislation remove an unfair tax burden, it will remove a barrier for some women to products necessary to their health and well-being. The American Medical Association notes that such "Tampon Taxes" force low-income women to choose between purchasing menstrual supplies or other necessities. Without access to these essential supplies, women may resort to using makeshift sanitation products, such as cloth, rags, diapers, or paper. The use of unsanitary products can be incredibly dangerous, leading to vaginal and urinary tract infections, severe reproductive health conditions, and toxic shock syndrome, which can be life-threatening.

Additionally, for many females, menstruation causes heavy bleeding. If sanitary products are not available, this results in missed school or work. As noted above, these products are not optional choices, but necessary for women and girls to be fully engaged in learning, work, and other activities of daily living.

Recognition of feminine hygiene products as medical necessities has been growing in recent years. States such as Ohio, Utah, and Washington have all eliminated similar taxes on a bipartisan basis in the last three years alone. In the recent CARES Act, Congress deemed menstrual products "qualified medical expenses" eligible for purchase from tax-free Health Savings Accounts, like prescription drugs and other essential goods.

Thank you for allowing me the time to share MSMS's support for this important legislation. We respectfully request your favorable consideration.

Sincerely,



Nita Kulkarni, MD